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# EXTRA CENSUS BULLETIN.

No. 70.

WASHINGTON, D. C.

May 22, 1894.

## Receipts and Expenditures of the National, State, and Local Governments.

DEPARTMENT OF THE INTERIOR,

CENSUS OFFICE,

WASHINGTON, D. C., May 7, 1894.

SIR :

This bulletin, prepared by Mr. J. K. Upton, special agent of the Eleventh Census, is summarized from the final report on valuation and taxation of the Eleventh Census, and is published to answer numerous inquiries as to the sources of the receipts and objects of expenditures of the several governments for the period in question.

The total revenues collected by the national, state, and local governments during the census year 1890 amounted to \$1,040,473,013, distributed by divisions as follows :

National government, including postal revenues.....	\$461,154,680
States, territories, and District of Columbia.....	116,157,640
Counties, partly estimated.....	133,525,493
Municipalities, partly estimated.....	329,635,200

The total expenditure of the national, state, and local governments on all accounts in 1890 was \$915,954,055, distributed as follows, expenditures for schools being separately reported :

National government, including postal service.....	\$352,218,614
States, territories, and District of Columbia, except for public schools.....	77,105,911
Counties, except for public schools, partly estimated.....	114,575,401
Municipalities, except for public schools, partly estimated.....	232,988,592
Public schools.....	139,065,537

The detailed sources of these receipts and objects of expenditures are set forth in accompanying tables.

The figures have been compiled from published or special reports received at this office. Such reports show complete figures for the national and state governments, also for 1,318 counties having 60 per cent of the entire population ; for the postal service and for schools ; for the municipalities having 50,000 or upward of population in 1890, except Denver, Col., Camden, N. J., and Lincoln, Neb., and for nearly all municipalities having a population of 4,000 or less than 50,000 in 1890.

Estimates based upon the known tax levy and the population are made for the delinquent counties and cities and for the municipalities having less than 4,000 population.

The expenditures actually reported in detail, however, embrace 93 per cent of the total involved, leaving less than 7 per cent based upon estimates, and this portion has been subjected to such tests as to leave little doubt as to its substantial accuracy.

In the final grouping of the transactions the receipts and expenditures of the national government on account of the District of Columbia are omitted, being embraced in the report of the District, and as the full report of transactions in the postal service are embraced in the table, the item of deficiency on account of such service also disappears as a separate item in the aggregation.

Exclusive of postal expenditures reimbursed by postal receipts, the cost per capita of maintaining the national, state, and local governments, including schools, in 1890, was \$13.65.

In some cases the state reports show the receipts and expenditures only biennially, grouping two years' transactions. In such cases one-half of the amount for the two years nearest 1890 is taken as for that year, and where, though the report shows annual transactions, the legislature holds a session only biennially, one-half of the expenses of the session held nearest to 1890 is also taken as the legislative expense for that year.

No item of receipts or expenditures on account of loans or investments of security funds, or any balance of cash on hand is published, but such items will appear in the details of the final volume. It will be noticed that in the aggregate of all transactions, national, state, and local, the receipts exceed the expenditures in the sum of \$124,518,958, of which amount the excess in the transactions of the national government, including postal service, amounted to \$108,936,066, leaving \$15,582,892 as a surplus arising from the financial transactions of the state and local governments during the year 1890.

The receipts and expenditures of the national government, including those of the postal service in detail, and the expenditures of the local governments for public schools for 1890 are compared with like items for 1880; but no figures showing state, county, or municipal expenditures for any other period have been published by this office, and no comparison can therefore be made.

In compiling the expenditures of municipalities all municipal accounts are included, and the amount of interest paid on bonds issued on account of waterworks or other undertakings is charged in each case as part of the expenses of the enterprise of which only the net results are reported. The amount of interest paid on bonds issued by any city and held in its sinking fund is treated only as a transfer between accounts and the interest payment correspondingly diminished.

CARROLL D. WRIGHT,  
*Commissioner of Labor in charge.*

THE SECRETARY OF THE INTERIOR.



# RECEIPTS AND EXPENDITURES.

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TABLE 1.—SUMMARY OF RECEIPTS AND EXPENDITURES OF THE NATIONAL, STATE, AND LOCAL GOVERNMENTS COMBINED, POSTAL SERVICE AND SCHOOLS INCLUDED, ARRANGED IN ORDER OF AMOUNT: 1890.

RECEIPTS.	
Total.....	\$1,040,473,013
Ad valorem taxes on real and personal property .....	443,096,571
Customs.....	229,668,584
Internal revenue.....	142,606,706
Postal service.....	60,882,098
Liquor license.....	24,786,496
Income from funds and investments.....	14,546,352
Special assessment for streets and bridges.....	13,196,991
Licenses other than liquor.....	11,144,338
Tax on railroads separately reported.....	9,926,547
Profit on coinage of silver dollars .....	9,385,417
Tax on corporations except railroads separately reported.....	8,758,184
Special assessments for sewers.....	8,254,978
Miscellaneous, fees, fines, and penalties .....	7,253,370
Sale of public lands.....	6,358,272
Proceeds, sales of government and other property.....	3,263,855
Penal and reformatory institutions.....	3,154,520
Tax on banks and bankers separately reported.....	3,153,135
Sinking fund for Pacific railways.....	1,842,565
Fees, consular and lands.....	1,799,071
Fees on letters patent.....	1,347,621
Tax on circulation of national banks.....	1,301,327
Customs fees, fines, penalties, and forfeitures.....	1,299,325
Interest on deposits.....	986,656
Profit on coinage other than of silver dollars .....	831,828
Repayment of interest by Pacific railways .....	705,691
Tax on sealskins.....	262,500
Waterworks and other enterprises, net.....	118,215
Miscellaneous, including reimbursements to counties.....	30,541,797
EXPENDITURES.	
Total.....	\$915,954,055
Pensions and other charities.....	146,895,671
Educational purposes and public schools.....	145,583,115
Interest on debt.....	82,748,423
Roads, sewers, ditches, and bridges.....	73,262,023
Postal service.....	66,259,547
Public buildings and sites, construction and purchase separately reported.....	38,890,970
Salaries separately reported, fees, and commissions.....	37,552,655
Military purposes.....	35,537,611
Police.....	23,934,376
Judiciary, including county courts, inquests, and inquiries.....	23,071,075
Public buildings and sites, care and maintenance, including construction, not separately reported..	17,950,177
Executive departments.....	16,770,801
Fire.....	16,423,820
Naval establishment, except for new vessels.....	15,174,403
Penal and reformatory institutions.....	12,381,425
Improving harbors and rivers .....	11,737,438
Lighting.....	11,363,780
Congress and legislative.....	10,485,826
Constructing new war vessels.....	6,831,803
Indians.....	6,708,047
Health .....	3,280,294
Public parks and places.....	2,962,697
Foreign intercourse.....	1,648,277
Miscellaneous.....	109,499,801

## WEALTH, DEBT, AND TAXATION.

TABLE 2.—SUMMARY OF RECEIPTS AND EXPENDITURES OF THE STATE AND LOCAL GOVERNMENTS, BY STATES AND TERRITORIES: 1890.

[The transactions of the national government not being distributable by states and territories are not included in this total.]  
RECEIPTS.

STATES AND TERRITORIES.	Total.	State.	Counties reported in detail.	Municipalities having 50,000 or more population and reported in detail.	Municipalities having less than 50,000 but 4,000 or more population and reported in detail.	Additional estimated for schools and places not reported in detail.
The United States .....	\$584,835,526	\$116,157,640	\$80,176,436	\$181,860,083	\$61,670,758	\$144,970,609
North Atlantic division .....	233,309,873	41,460,694	20,101,574	108,510,930	30,762,864	32,473,811
Maine .....	6,685,638	1,530,898	458,750		2,908,229	1,787,761
New Hampshire .....	4,444,066	1,365,426	478,537		1,470,103	1,130,000
Vermont .....	2,355,443	522,508	11,293		284,592	1,537,050
Massachusetts .....	47,008,124	9,666,333	1,614,402	18,978,020	12,914,369	3,805,000
Rhode Island .....	5,457,049	1,096,058	(b)	2,270,990	1,590,901	500,000
Connecticut .....	8,716,613	2,395,131	119,732	2,085,215	1,641,535	2,475,000
New York .....	91,177,339	13,119,595	8,291,385	58,112,876	5,228,483	6,425,000
New Jersey .....	17,604,788	3,933,708	3,122,917	6,092,613	2,255,550	1,300,000
Pennsylvania .....	49,859,913	7,831,037	5,974,558	20,071,216	2,469,102	13,514,000
South Atlantic division .....	40,838,457	14,093,323	4,621,052	9,148,487	4,389,195	8,586,400
Delaware .....	1,215,719	239,681	48,665	514,752	9,621	403,000
Maryland .....	10,008,371	2,045,469	1,337,705	5,970,295	141,002	513,900
District of Columbia .....	2,710,259	2,710,259	(b)			
Virginia .....	7,084,444	2,705,337	556,216	1,000,868	1,467,023	1,355,000
West Virginia .....	3,733,240	1,196,244	684,184		287,812	1,565,000
North Carolina .....	2,999,036	1,203,092	323,767		409,177	1,063,000
South Carolina .....	3,357,000	1,136,554	949,853	709,015	96,578	465,000
Georgia .....	7,339,548	2,146,694	453,217	953,557	1,740,080	2,040,000
Florida .....	2,390,840	709,993	267,445		231,902	1,181,500
North Central division .....	214,479,212	32,260,765	40,026,834	52,164,951	16,412,220	73,614,442
Ohio .....	41,042,205	5,849,854	8,464,204	11,006,624	3,066,523	12,055,000
Indiana .....	17,911,600	3,360,876	7,505,318	1,127,983	1,436,717	4,510,706
Illinois .....	34,184,118	3,946,185	2,187,536	15,346,536	2,028,861	10,675,000
Michigan .....	17,899,821	3,059,576	2,207,596	3,767,019	2,244,630	6,621,000
Wisconsin .....	16,020,483	2,621,632	1,530,909	2,765,466	2,467,476	6,635,000
Minnesota .....	18,705,100	3,737,604	4,638,241	6,786,950	1,027,805	2,514,500
Iowa .....	17,288,934	1,673,354	3,575,980	815,403	1,871,297	9,853,000
Missouri .....	21,524,058	3,471,748	3,401,643	8,442,438	470,229	5,738,000
North Dakota .....	2,546,093		496,752		92,605	1,956,736
South Dakota .....	3,296,033	241,617	625,872		133,544	2,295,000
Nebraska .....	10,454,818	2,219,496	2,662,834	2,006,532	70,486	3,495,500
Kansas .....	13,575,919	2,078,923	2,729,949		1,502,047	7,265,000
South Central division .....	45,151,678	16,018,096	4,170,864	6,025,295	4,532,543	14,404,880
Kentucky .....	8,596,983	3,839,290	390,708	1,610,747	961,238	1,795,000
Tennessee .....	6,295,918	1,595,608	402,516	1,478,545	404,249	2,355,000
Alabama .....	4,500,064	1,602,905	451,479		772,445	1,673,835
Mississippi .....	3,552,843	1,151,055	351,255		260,535	1,700,000
Louisiana .....	5,964,405	2,091,857	277,659	2,936,003	136,896	522,600
Texas .....	13,004,606	5,003,437	1,966,892		1,809,277	4,225,000
Arkansas .....	3,236,267	733,944	270,355		187,913	2,044,045
Western division .....	51,056,306	12,324,762	11,256,112	6,010,420	5,573,936	15,891,076
Montana .....	2,777,450	311,000	1,282,888		244,562	939,000
Wyoming .....	805,599	1134,920	328,779		20,800	322,100
Colorado .....	7,921,009	1,317,409	1,911,634		260,966	4,431,000
New Mexico .....	383,763	306,000	39,763			39,000
Arizona .....	880,543		215,710		20,057	644,776
Utah .....	2,304,485	223,412	297,416		939,957	813,700
Nevada .....	1,048,073	387,630	550,243			110,200
Idaho .....	702,068	95,400	199,368			467,300
Washington .....	6,007,020	346,385	1,516,728		1,457,907	2,686,000
Oregon .....	3,727,516	707,124	407,700		512,692	2,100,000
California .....	24,437,780	8,496,482	4,505,883	6,010,420	2,116,995	3,308,000

a Includes the receipts for schools derived from all sources and known to be more than \$75,000,000, though the precise amount can not be stated.

b Has no county financial system.

c Exclusive of the amount received from the United States treasury.

d Approximated from state auditor's report for 1891.

e No detailed report received; general expenses of territorial government paid by the United States.

# RECEIPTS AND EXPENDITURES.

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TABLE 2.—SUMMARY OF RECEIPTS AND EXPENDITURES OF THE STATE AND LOCAL GOVERNMENTS, BY STATES AND TERRITORIES: 1890—Continued.

## EXPENDITURES.

STATES AND TERRITORIES.	Total.	State.	Counties reported in detail.	Municipalities having 50,000 or more population and reported in detail, except for public schools.	Municipalities having less than 50,000 but 4,000 or more population and reported in detail, except for public schools.	School districts or other divisions in charge of public schools.	Additional estimated for places not reported in detail.
The United States.....	\$569,252,631	\$77,105,911	\$68,479,220	\$155,356,212	\$37,442,844	\$139,065,537	\$71,802,910
North Atlantic division.....	224,256,890	27,118,333	20,732,551	89,320,288	25,929,916	47,625,548	13,510,254
Maine.....	5,780,108	1,012,308	434,627	.....	2,145,211	1,114,902	1,073,060
New Hampshire.....	3,582,704	445,366	576,687	.....	1,387,087	814,394	359,000
Vermont.....	2,152,317	401,605	9,062	.....	231,046	689,917	819,787
Massachusetts.....	46,486,602	6,027,407	1,620,395	16,663,666	10,439,072	8,286,062	3,450,000
Rhode Island.....	5,699,990	769,559	(b)	1,967,616	1,544,834	917,990	500,000
Connecticut.....	8,488,362	1,865,132	184,766	1,625,967	1,706,251	2,123,839	922,407
New York.....	91,232,042	9,520,564	8,923,007	48,726,695	4,343,502	17,392,274	2,326,000
New Jersey.....	15,244,810	1,564,261	2,528,201	4,905,361	1,704,465	3,457,525	1,085,000
Pennsylvania.....	45,589,937	5,512,128	6,474,703	15,430,983	2,368,478	12,828,645	2,975,000
South Atlantic division.....	42,586,762	12,047,224	3,837,345	8,303,369	4,500,443	8,630,711	5,267,670
Delaware.....	1,064,663	112,025	46,494	398,581	1,034	329,008	174,521
Maryland.....	10,991,521	1,160,722	1,168,039	5,243,888	112,661	1,910,663	495,548
District of Columbia.....	5,043,002	4,135,878	(b)	.....	.....	906,124	.....
Virginia.....	7,451,365	1,867,036	493,623	1,141,568	1,574,373	1,577,347	797,418
West Virginia.....	3,550,973	513,717	610,931	.....	271,334	1,281,991	840,000
North Carolina.....	3,223,703	1,052,945	258,416	.....	499,141	718,225	694,976
South Carolina.....	3,098,682	1,105,827	678,120	624,541	94,231	460,260	136,000
Georgia.....	7,031,690	1,531,690	309,475	981,788	1,720,717	967,590	1,517,000
Florida.....	2,032,593	567,684	152,247	.....	223,952	476,503	612,207
North Central division.....	209,885,467	20,649,772	31,455,581	47,519,276	16,214,596	62,815,531	31,230,711
Ohio.....	40,325,610	3,427,709	6,799,574	10,686,065	3,352,016	10,755,246	5,305,000
Indiana.....	18,260,426	2,265,120	6,320,585	1,067,071	1,297,417	5,900,233	1,410,000
Illinois.....	33,715,078	2,664,452	1,876,363	12,945,391	1,915,343	11,288,529	3,025,000
Michigan.....	17,415,454	2,269,262	1,858,450	3,622,298	1,969,028	5,446,416	2,250,000
Wisconsin.....	14,887,090	1,769,662	1,416,967	2,301,697	1,902,478	3,711,286	3,785,000
Minnesota.....	18,559,150	2,237,219	2,202,245	7,779,260	1,277,799	4,033,516	1,029,121
Iowa.....	16,285,305	1,420,608	2,534,245	364,631	1,828,565	6,477,256	3,660,000
Missouri.....	21,011,266	1,969,302	2,966,919	7,099,302	437,477	5,128,200	3,410,000
North Dakota.....	2,692,246	.....	485,627	.....	82,083	626,916	1,497,560
South Dakota.....	3,240,705	257,452	537,983	.....	116,513	1,173,757	1,155,000
Nebraska.....	17,978,968	1,050,107	2,224,241	1,653,571	89,830	3,301,119	1,460,000
Kansas.....	13,714,175	1,318,879	2,232,382	.....	1,945,947	4,972,967	3,241,000
South Central division.....	43,976,319	10,056,290	4,119,626	4,680,409	4,762,121	9,869,449	10,479,421
Kentucky.....	8,388,509	2,372,184	322,859	1,428,269	777,432	2,026,552	1,461,213
Tennessee.....	6,364,411	1,376,961	482,529	1,350,795	353,775	1,300,351	1,500,000
Alabama.....	4,994,423	1,093,776	405,253	.....	979,974	1,577,880	1,967,540
Mississippi.....	3,362,561	506,156	282,657	.....	204,005	1,097,916	1,271,227
Louisiana.....	5,412,765	1,872,446	250,585	1,910,345	96,460	704,586	578,343
Texas.....	12,536,788	2,485,303	2,111,879	.....	2,169,468	3,173,104	2,597,064
Arkansas.....	2,916,862	349,464	263,864	.....	180,407	1,019,060	1,101,067
Western division.....	48,547,196	7,234,292	8,314,117	5,523,870	6,035,768	10,124,298	11,314,851
Montana.....	2,724,073	355,600	1,098,154	.....	193,036	364,083	753,000
Wyoming.....	797,920	c95,630	255,372	.....	17,000	152,818	277,000
Colorado.....	6,349,025	937,392	1,314,810	.....	276,904	1,681,379	2,138,000
New Mexico.....	576,532	143,750	50,657	.....	.....	79,186	302,939
Arizona.....	997,575	.....	165,993	.....	17,098	177,481	617,000
Utah.....	2,254,128	332,065	291,550	.....	1,044,336	394,677	191,500
Nevada.....	1,047,368	366,538	382,233	.....	.....	162,597	136,000
Idaho.....	690,367	99,424	177,629	.....	.....	168,318	245,000
Washington.....	5,954,845	504,669	1,303,012	.....	2,093,034	944,190	1,110,000
Oregon.....	3,475,705	107,076	394,827	.....	473,433	880,369	1,320,000
California.....	23,679,658	3,991,768	2,929,584	5,523,870	1,920,927	5,119,097	4,194,412

a Amount expended for colleges, academies, normal schools, and other educational purposes not included.

b Has no county financial system.

c Approximated from state auditor's report for 1891.

TABLE 3.—SUMMARY OF RECEIPTS AND EXPENDITURES OF THE STATE AND LOCAL GOVERNMENTS, BY

## RECEIPTS.

	STATES AND TERRITORIES.	Total.	Ad valorem taxes on real and personal property.	CORPORATIONS SEPARATELY REPORTED.		
				Banks and bankers.	Railroads.	Other.
1	The United States.....	\$384,835,926	\$443,096,574	\$3,153,135	\$9,926,547	\$8,758,184
2	North Atlantic division.....	233,309,873	175,234,126	2,885,789	5,512,672	7,011,498
3	Maine.....	6,685,638	5,094,869	295,812	99,903	50,190
4	New Hampshire.....	4,444,066	3,304,579	577,386	249,090	33,691
5	Vermont.....	2,355,443	1,927,054	85,368	126,899	60,832
6	Massachusetts.....	47,008,124	30,948,283	957,529	1,487,127	2,864,380
7	Rhode Island.....	5,457,949	3,809,612	159,582	.....	94,434
8	Connecticut.....	8,716,613	5,616,177	246,800	772,679	473,071
9	New York.....	91,177,839	75,788,604	20,993	81,400	1,578,192
10	New Jersey.....	17,601,788	12,638,824	750	1,275,774	271,677
11	Pennsylvania.....	49,889,913	36,111,124	511,569	1,419,800	1,584,481
12	South Atlantic division.....	40,838,457	30,967,876	35,692	843,845	345,651
13	Delaware.....	1,215,719	902,053	.....	69,125	2,183
14	Maryland.....	10,008,371	7,932,096	.....	58,973	173,371
15	District of Columbia.....	62,710,259	2,352,912	.....	.....	.....
16	Virginia.....	7,084,444	5,075,059	33,187	146,683	46,719
17	West Virginia.....	3,733,240	3,046,029	.....	262,435	31,745
18	North Carolina.....	2,999,036	2,151,835	2,505	142,625	33,559
19	South Carolina.....	3,357,000	2,571,064	.....	.....	.....
20	Georgia.....	7,339,548	5,098,666	.....	164,004	58,074
21	Florida.....	2,390,840	1,838,162	.....	.....	.....
22	North Central division.....	214,479,212	165,405,350	.....	2,864,928	1,003,219
23	Ohio.....	41,042,205	33,206,467	.....	.....	35,955
24	Indiana.....	17,941,600	14,861,027	.....	.....	91,384
25	Illinois.....	34,184,118	22,728,504	.....	6408,730	.....
26	Michigan.....	17,899,821	13,943,931	.....	712,310	234,862
27	Wisconsin.....	16,020,483	12,546,160	.....	949,001	116,580
28	Minnesota.....	18,705,100	12,607,418	.....	702,368	180,569
29	Iowa.....	17,288,934	14,881,056	.....	6,789	93,974
30	Missouri.....	21,524,058	16,052,641	.....	.....	181,388
31	North Dakota.....	2,546,093	1,779,767	.....	85,730	14,361
32	South Dakota.....	3,296,033	2,814,242	.....	.....	15,409
33	Nebraska.....	10,454,848	7,980,822	.....	.....	.....
34	Kansas.....	13,575,919	12,000,715	.....	.....	35,767
35	South Central division.....	45,151,678	33,142,442	216,354	412,693	294,690
36	Kentucky.....	8,596,983	6,142,726	204,496	168,023	157,522
37	Tennessee.....	6,295,918	4,658,127	11,858	68,709	73,892
38	Alabama.....	4,500,664	2,968,352	.....	12,555	14,820
39	Mississippi.....	3,552,845	2,531,626	.....	152,473	.....
40	Louisiana.....	5,961,405	4,637,172	.....	.....	40,000
41	Texas.....	13,004,606	9,670,027	.....	10,933	.....
42	Arkansas.....	3,236,257	2,534,412	.....	.....	8,456
43	Western division.....	51,056,306	38,346,780	15,300	292,409	103,126
44	Montana.....	2,777,450	1,985,059	.....	.....	12,000
45	Wyoming.....	806,599	749,419	.....	.....	.....
46	Colorado.....	7,921,009	6,118,158	.....	.....	36,290
47	New Mexico.....	383,763	324,065	.....	.....	.....
48	Arizona.....	880,543	751,953	.....	.....	.....
49	Utah.....	2,304,485	1,425,187	.....	.....	.....
50	Nevada.....	1,048,073	711,395	.....	.....	17,156
51	Idaho.....	702,068	580,592	.....	.....	.....
52	Washington.....	6,007,020	4,802,166	.....	.....	.....
53	Oregon.....	3,727,516	2,846,569	.....	.....	.....
54	California.....	24,437,780	18,052,217	15,300	292,409	37,680

a Exclusive of the amount received from the United States treasury.

# RECEIPTS AND EXPENDITURES.

7

SOURCES OF RECEIPTS AND OBJECTS OF EXPENDITURES, AND BY STATES AND TERRITORIES: 1890.

## RECEIPTS.

LICENSES.		Penal and reformatory institutions.	Income from funds and investments.	Waterworks and other enterprises, net.	Sale of property.	Fees, fines, and penalties.	SPECIAL ASSESSMENTS.		Interest on deposits.	Reimbursements and miscellaneous.	
Liquor.	Other.						Streets and bridges.	Sewers.			
\$21,786,496	\$11,144,338	\$3,151,520	\$14,546,352	\$5,635,408	\$3,071,732	\$7,253,370	\$13,196,991	\$8,254,978	\$986,656	\$27,870,245	1
8,569,026	2,764,680	858,525	5,150,714	3,071,110	370,536	2,441,356	5,858,077	1,339,502	698,550	11,543,712	2
	13,202		145,181	28,750	1,921	85,597	20,612	13,566	1,461	834,574	3
	5,612		38,887	35,403	326	53,351	4,241	7,931	404	130,965	4
977	5,394	14,579	16,829	17,429	1,191	1,722	14,080	6,527	280	76,282	5
2,502,226	274,618	275,820	2,105,948	779,888	91,404	766,897	260,681	251,036	273,602	3,168,702	6
411,819	85,278	41,496	231,818	95,282	2,184	43,010	79,916	28,022	49,695	289,771	7
478,101	36,690		179,921	129,771	280	54,445	101,034	70,616	1,290	555,138	8
2,566,627	833,337	459,330	1,245,084	619,021	141,219	654,422	4,596,742	416,215	357,612	1,788,511	9
872,873	159,003	64,300	386,364	105,744	72,241	92,874	260,335	332,072	6,982	1,069,375	10
1,703,373	1,350,916		800,682	1,229,822	59,540	687,038	520,433	213,517	7,224	3,630,394	11
1,316,683	2,247,566	343,130	1,533,751	661,286	184,997	400,287	371,033	135,771	40,858	1,410,031	12
28	110,945		55,263	46,059	256	11,255				18,552	13
219,925	283,010		816,831	10,731	5,428	23,173	241,759			213,074	14
95,470	89,508			45,410		46,993				79,966	15
323,306	682,458	16,682	167,170	183,813	3,968	31,323	16,966	3,509	33,341	317,230	16
110,585	45,416		65,186	43,497	8,170	44,019	20			76,138	17
76,487	97,054	218,909	173,420		23,616	31,118			4,877	41,731	18
68,311	373,504	82,539	20,205	6,623	7,709	90,752	781			135,182	19
343,482	372,052	25,000	25,369	325,123	110,773	90,084	111,507	131,953	2,488	480,973	20
48,650	192,419		210,307		25,077	28,570		309	152	47,185	21
10,824,830	2,307,324	771,443	5,710,019	1,583,817	1,395,678	2,288,723	4,631,061	6,298,704	230,558	9,160,558	22
2,299,742	191,787	218,795	705,542	369,498	63,196	322,575	1,285,750	339,648	57,854	1,940,396	23
359,815	146,041	212,537	1,230,994	172	51,565	66,681	22,724	212,110	16,142	660,808	24
2,893,378	615,817		417,376	26,420	46,625	211,884	106,764	4,978,888	175	1,689,527	25
1,553,112	44,685		114,781	233,714	97,076	89,984	323,828	104,064	37,193	410,281	26
610,619	122,116		161,056	90,026	134,907	124,483	284,212	252,001	31,036	565,286	27
839,980	65,718	35,611	752,862	311,526	356,887	217,378	1,528,908	237,264	8,076	862,505	28
31	175,880	15,011	376,838	3,842	85,466	271,425	240,046	28,275	278	1,115,023	29
1,791,223	863,296	188,925	427,685	535,168	8,728	327,756	328,279		62,636	753,363	30
27,652	3,392		100,331	6,586	185,645	97,933	2,671			242,025	31
37,109	2,021		103,051		26,737	159,140	10,142			128,179	32
339,500	32,162		622,690		337,774	76,246	423,221	101,254		541,179	33
39,669	41,379	105,534	663,810	6,865	1,072	293,238	77,516	50,200	17,168	242,986	34
1,576,744	2,545,613	925,781	1,493,705	245,777	284,935	798,379	110,917	35,052	15,237	3,053,279	35
145,190	401,267	10,852	65,115	17,676	2,187	77,574	27,864	6,482	11,074	1,158,935	36
345,474	592,802	100,710	56,115	44,750	4,220	102,120	8,340	20	3,902	224,879	37
421,189	293,084	81,860	22,989	2,462	49,737	212,008	32,611		281	355,713	38
237,275	219,053		53,530		55,127	11,564				262,197	39
31,039	673,853	17,181	77,983	167,170	77,051	32,290				210,666	40
169,681	267,344	675,270	1,213,824	13,719	39,708	206,685	23,281	197		713,937	41
223,896	68,240	39,908	4,119		56,905	126,138	18,848	28,353		126,952	42
2,499,213	1,279,125	255,641	658,163	73,418	835,586	1,324,625	2,222,873	415,949	1,433	2,702,665	43
425,532	11,981		49,387		723	45,966	48,501			198,298	44
27,075	1,005		6,944		1,478	10,972				9,706	45
565,249	117,965	25,000	133,281	1,000	276,666	44,039	23,371	1,654		578,336	46
20,024	32,000		4,400			2,650				624	47
103,025	7,594		3,397			134	3,856			10,584	48
213,104	185,558		16,423	1,077	1,473	37,216	108,196	53	114	316,084	49
51,953	59,245	5,366	43,325		48,035	28,443				83,155	50
21,334	62,703		6,263		517	15,354	225			75,080	51
219,848	96,392		34,750		6,390	102,543	416,093	80,267		248,531	52
77,382	100,748	19,123	124,678		223,108	18,575	99,763	71,895	152	145,523	53
774,687	603,934	206,152	235,275	71,341	277,062	1,015,011	1,526,721	292,080	1,167	1,036,744	54

b Illinois Central railroad only included.

TABLE 3.—SUMMARY OF RECEIPTS AND EXPENDITURES OF THE STATE AND LOCAL GOVERNMENTS, BY

## EXPENDITURES.

STATES AND TERRITORIES.		Total.	Legislative.	Executive.	Judicial, including county courts, inquiries, and inquests.	Military.	Educational purposes and public schools.	Charitable.	Interest.
1	The United States.....	\$569,252,634	\$3,987,774	\$5,476,940	\$18,721,383	\$2,692,211	\$145,583,115	\$39,958,816	\$46,649,139
2	North Atlantic division.....	224,256,890	1,700,187	2,008,705	4,654,206	1,630,537	49,831,069	16,963,071	20,298,163
3	Maine.....	5,780,108	21,857	61,774	194,206	30,176	1,205,372	358,552	868,663
4	New Hampshire.....	3,582,704	48,288	54,397	105,789	30,650	838,744	520,185	379,865
5	Vermont.....	2,152,317	43,849	14,893	104,082	25,616	742,751	152,190	245,464
6	Massachusetts.....	46,486,602	314,717	346,924	695,432	204,428	8,527,666	3,917,276	4,986,514
7	Rhode Island.....	5,699,999	23,384	31,277	113,877	28,532	968,375	128,453	477,220
8	Connecticut.....	8,488,362	62,590	123,092	315,265	114,384	2,196,216	660,398	729,933
9	New York.....	91,232,042	456,589	645,631	1,240,886	669,056	18,438,164	7,503,631	6,254,717
10	New Jersey.....	15,244,810	84,300	110,649	582,398	124,773	3,543,332	1,055,955	2,458,806
11	Pennsylvania.....	45,589,937	644,613	620,068	1,302,271	402,922	13,370,459	2,666,431	3,896,981
12	South Atlantic division.....	42,586,762	408,784	613,246	1,651,071	130,862	9,292,742	3,129,816	6,681,478
13	Delaware.....	1,064,663	14,736	11,444	30,437	17,388	331,911	35,649	129,320
14	Maryland.....	10,091,521	56,160	47,809	273,076	48,710	2,012,868	553,423	1,573,693
15	District of Columbia.....	5,042,002	.....	169,574	18,796	12,368	906,124	248,583	918,308
16	Virginia.....	7,451,365	38,742	131,275	365,367	9,614	1,816,214	607,319	1,548,990
17	West Virginia.....	3,550,973	27,745	38,561	138,247	.....	1,372,191	261,378	71,860
18	North Carolina.....	3,223,703	29,976	30,631	156,651	14,142	738,302	372,785	438,196
19	South Carolina.....	3,098,582	41,440	97,448	227,208	16,959	565,755	282,995	768,527
20	Georgia.....	7,031,260	152,169	69,746	141,212	7,015	1,015,355	637,234	1,093,096
21	Florida.....	2,032,593	47,816	46,758	263,077	4,666	514,022	130,450	138,888
22	North Central division.....	209,885,467	1,149,941	1,424,130	6,305,140	601,728	65,428,291	13,457,519	12,175,319
23	Ohio.....	40,325,610	127,103	102,426	1,152,376	154,819	11,069,254	3,312,557	1,789,682
24	Indiana.....	18,260,426	62,403	66,867	723,675	36,628	6,191,009	1,455,685	868,476
25	Illinois.....	33,715,078	177,171	183,589	775,690	163,002	11,416,703	2,138,552	772,688
26	Michigan.....	17,415,454	148,503	156,546	330,229	69,606	5,905,336	1,113,841	532,436
27	Wisconsin.....	14,887,090	169,139	117,419	407,183	69,432	4,098,831	1,062,988	436,522
28	Minnesota.....	18,559,150	76,472	107,115	403,194	36,518	4,343,594	863,557	1,310,949
29	Iowa.....	16,285,305	61,051	112,394	804,860	31,061	6,570,063	1,250,946	485,976
30	Missouri.....	21,011,260	135,730	230,748	886,879	3,851	5,237,362	1,066,022	2,265,035
31	North Dakota.....	2,692,246	29,820	62,240	126,682	12,347	685,129	252,140	505,013
32	South Dakota.....	3,240,705	41,235	23,537	61,792	2,010	1,244,372	181,937	36,917
33	Nebraska.....	9,778,968	84,314	110,976	202,698	3,604	3,542,005	299,267	857,894
34	Kansas.....	13,714,175	34,000	150,273	429,885	15,890	5,127,033	969,926	2,293,711
35	South Central division.....	43,976,319	340,560	832,011	4,006,288	96,951	10,313,427	2,949,734	5,410,601
36	Kentucky.....	8,388,509	69,703	213,891	982,432	11,888	2,088,165	938,427	1,077,770
37	Tennessee.....	6,364,411	48,836	45,345	772,351	2,840	1,324,441	437,810	1,083,280
38	Alabama.....	4,994,423	49,489	46,117	330,858	25,096	613,562	233,419	1,239,674
39	Mississippi.....	3,362,561	38,727	89,457	116,058	.....	1,189,385	247,733	291,540
40	Louisiana.....	5,412,765	32,343	113,206	550,667	5,900	754,728	210,850	1,086,659
41	Texas.....	12,536,788	54,270	258,053	708,836	51,227	3,307,320	657,694	586,942
42	Arkansas.....	2,916,862	47,192	71,942	484,980	.....	1,035,826	223,801	44,736
43	Western division.....	48,547,196	388,302	568,818	2,101,678	232,133	10,717,586	3,458,676	2,083,578
44	Montana.....	2,724,073	55,000	41,000	134,930	10,000	364,083	193,414	142,768
45	Wyoming.....	797,920	4,138	30,228	48,919	1,521	155,001	43,056	74,590
46	Colorado.....	6,349,025	81,146	206,169	414,766	25,867	1,804,660	312,664	855,546
47	New Mexico.....	576,532	3,182	31,629	28,288	746	93,808	15,527	166,871
48	Arizona.....	997,575	.....	.....	240,435	.....	177,484	8,194	173,860
49	Utah.....	2,254,128	3,439	26,246	96,813	.....	477,902	87,400	52,354
50	Nevada.....	1,017,368	25,837	44,521	53,015	8,996	176,296	124,495	31,621
51	Idaho.....	690,367	14,645	4,054	42,298	90	169,931	53,653	60,851
52	Washington.....	5,954,845	86,271	37,404	343,696	.....	1,001,287	261,936	103,952
53	Oregon.....	3,475,705	20,232	9,506	177,916	8,390	903,338	154,804	89,731
54	California.....	23,679,658	94,412	138,091	320,002	176,523	5,393,196	2,223,533	831,434

# RECEIPTS AND EXPENDITURES.

9

SOURCES OF RECEIPTS AND OBJECTS OF EXPENDITURES, AND BY STATES AND TERRITORIES: 1890—Continued.

## EXPENDITURES.

Penal and reformatory.	Buildings and sites, including care and maintenance.	Waterworks and other enterprises, net.	Salaries, separately reported, fees, and commissions.	Roads, sewers, and bridges.	New buildings, works, and sites, separately reported.	Police.	Public parks and places.	Fire.	Health.	Lighting.	Miscellaneous.	
\$12,381,425	\$17,950,177	\$5,517,193	\$37,552,655	\$72,262,023	\$34,513,020	\$23,931,376	\$2,962,697	\$16,423,820	\$3,280,294	\$11,363,780	\$68,011,796	1
4,602,714	6,310,389	3,486,475	14,856,263	24,280,860	18,129,543	13,843,863	1,924,068	7,889,847	1,668,978	5,687,297	24,490,655	2
122,042	308,207	12,231	272,551	973,007	.....	100,621	8,974	143,631	12,772	83,348	1,002,121	3
42,886	337,964	.....	125,521	429,798	.....	94,059	9,295	138,442	5,076	102,896	319,349	4
43,141	54,634	303	157,151	176,457	.....	8,697	616	27,269	835	19,861	334,508	5
1,097,812	2,212,323	518,325	2,171,380	6,748,188	3,441,351	2,356,045	231,380	2,064,825	884,679	1,410,074	4,337,273	6
202,967	297,511	10,435	235,389	1,147,412	622,958	363,833	29,262	252,934	29,198	237,495	499,487	7
334,657	17,117	78,568	225,035	1,054,750	254,533	275,261	35,399	292,118	20,668	197,724	1,500,664	8
1,441,705	1,628,496	2,757,821	7,355,705	7,718,730	11,360,484	7,200,617	1,158,833	3,178,137	501,877	2,448,083	9,273,360	9
429,674	214,509	46,257	576,057	1,512,418	166,928	899,616	21,151	428,500	55,943	380,004	2,573,549	10
888,330	1,209,628	62,532	3,737,474	4,520,100	2,283,289	2,545,114	429,138	1,343,991	158,430	857,812	4,650,354	11
1,229,304	738,190	559,006	1,908,238	6,253,356	944,414	2,078,689	267,233	957,542	418,576	727,262	4,563,953	12
660	4,499	.....	42,314	228,305	.....	44,498	14,599	24,533	10,468	27,750	96,152	13
121,764	110,799	482,002	583,126	1,235,291	324,758	790,088	41,674	265,960	97,717	333,536	1,139,072	14
74,979	.....	.....	1,807,957	30,000	.....	490,969	157,661	150,442	47,530	.....	38,711	15
68,967	235,861	48,771	310,790	754,972	265,236	254,019	24,309	146,119	51,742	108,067	665,891	16
138,522	181,819	1,466	205,652	613,244	.....	31,103	.....	30,100	7,799	25,614	405,672	17
276,990	19,625	16,490	86,730	310,712	.....	38,944	.....	33,735	10,814	26,309	563,211	18
157,528	80,600	.....	133,721	231,983	23,444	84,161	5,429	48,998	16,420	34,837	281,229	19
318,975	70,030	10,263	388,516	929,363	300,981	332,797	23,361	229,368	157,080	158,366	965,533	20
42,119	31,957	14	157,389	141,529	.....	42,110	.....	28,287	19,006	12,723	408,782	21
3,358,026	7,164,233	1,193,361	13,080,323	28,724,013	14,838,221	5,868,003	523,607	5,229,029	755,902	3,654,125	24,954,556	22
554,273	1,014,101	291,921	2,607,629	6,982,370	4,123,974	1,289,249	97,861	1,072,931	145,381	1,002,674	3,964,929	23
421,827	1,226,366	110,695	1,016,960	3,054,528	57,027	188,899	21,310	246,139	12,441	198,327	2,298,164	24
445,643	827,639	449,240	1,440,110	4,974,191	2,641,950	1,722,118	11,897	1,211,390	282,392	739,800	3,350,813	25
417,416	490,659	229,685	990,616	1,904,198	1,245,964	531,846	61,758	588,468	51,515	324,500	2,302,242	26
241,434	526,882	11,990	1,500,618	1,708,708	766,000	539,200	30,659	530,525	56,378	275,387	2,531,795	27
222,956	611,519	43,809	971,632	2,072,244	4,243,245	439,816	189,383	546,163	45,179	356,400	1,675,377	28
224,271	499,423	26,573	1,198,262	2,805,566	.....	179,237	21,016	134,943	18,419	149,394	2,209,818	29
333,788	895,333	11,268	1,514,056	2,499,214	856,836	921,562	65,954	692,892	129,819	476,530	2,848,362	30
48,444	134,649	.....	325,681	77,891	.....	11,352	505	5,183	1,228	8,223	405,717	31
67,068	80,037	.....	586,276	310,137	.....	4,020	.....	6,452	.....	4,293	643,622	32
80,758	368,525	2,000	409,837	973,262	903,225	117,077	16,943	81,764	5,578	50,025	1,668,616	33
297,148	459,070	16,180	1,078,646	1,861,702	.....	123,627	791	112,178	7,572	81,482	1,055,101	34
1,861,280	975,115	29,585	3,051,220	4,473,488	188,180	1,094,836	24,406	994,446	238,236	568,933	6,537,072	35
242,563	59,020	.....	471,163	649,669	65,806	280,163	141	235,307	5,835	80,201	910,365	36
77,787	295,046	.....	409,181	695,969	122,321	147,663	.....	160,329	50,171	85,870	605,108	37
214,509	192,474	10,967	286,363	706,857	.....	149,835	9,364	81,725	64,567	67,036	672,311	38
102,914	5,172	4,526	447,585	225,876	.....	26,838	.....	14,362	4,872	12,706	550,760	39
59,347	33,978	.....	349,963	306,583	.....	172,560	3,849	249,765	21,447	192,745	1,268,085	40
1,062,257	384,859	14,092	883,199	1,717,986	.....	241,035	9,452	194,526	90,868	91,735	2,162,337	41
101,873	4,566	.....	203,566	170,548	.....	66,632	1,600	58,432	476	32,640	368,046	42
1,330,101	2,762,250	248,766	4,656,611	8,530,306	412,712	1,058,985	223,383	1,352,956	198,602	726,163	7,495,560	43
67,203	252,590	.....	128,778	238,157	.....	39,640	.....	30,452	1,532	10,132	1,013,394	44
32,736	8,439	.....	170,888	37,533	.....	2,800	.....	1,500	.....	4,000	181,971	45
88,343	686,163	92,375	611,570	435,313	.....	37,400	5,800	196,862	71,200	88,500	784,681	46
63,062	6,814	.....	99,789	.....	.....	.....	.....	.....	.....	.....	66,786	47
18,522	2,683	.....	213,040	27,274	.....	4,711	.....	148	25	2,039	134,160	48
52,180	155,508	135,665	136,388	543,811	.....	78,369	14,610	31,683	12,830	28,764	317,166	49
55,435	25,467	.....	191,072	30,759	.....	.....	.....	.....	.....	.....	279,854	50
41,338	343	.....	68,384	51,368	.....	.....	.....	.....	.....	.....	183,417	51
127,202	486,218	.....	452,217	1,710,178	.....	170,543	23,988	212,768	24,468	57,781	824,906	52
72,513	66,652	.....	413,175	717,508	.....	61,882	5,051	91,710	800	36,888	663,109	53
716,572	1,071,313	20,726	2,170,310	4,688,405	412,712	660,640	173,934	751,833	88,247	498,039	3,046,116	54

TABLE 4.—SUMMARY OF EXPENDITURES, STATE AND LOCAL, INCLUDING PUBLIC SCHOOLS, TOTAL AND PER CAPITA, FOR 1890, AND OF EXPENDITURES FOR PUBLIC SCHOOLS, TOTAL AND PER CAPITA OF POPULATION AND PUPILS ENROLLED, BY STATES AND TERRITORIES, FOR 1890 AND 1880.

STATES AND TERRITORIES.	EXPENDITURES, STATE AND LOCAL, INCLUDING SCHOOLS, 1890.		EXPENDITURES ON ACCOUNT OF PUBLIC SCHOOLS.					
			Total. (a)		Per capita of pop- ulation.		Per capita of pupils enrolled.	
	Total.	Per capita.	1890	1880	1890	1880	1890	1880
The United States.....	\$569,252,634	\$9.09	\$139,065,537	\$79,528,736	\$2.24	\$1.59	\$11.03	\$7.99
North Atlantic division .....	224,256,890	12.89	47,625,548	27,851,737	2.74	1.92	15.35	9.45
Maine.....	5,780,108	8.74	1,114,902	991,297	1.69	1.53	7.98	6.37
New Hampshire.....	3,583,704	9.52	814,394	568,103	2.16	1.64	13.62	8.78
Vermont.....	2,152,317	6.47	689,917	452,693	2.08	1.36	10.52	6.18
Massachusetts.....	46,486,602	20.76	8,286,062	4,720,951	3.70	2.65	22.30	14.91
Rhode Island.....	5,699,999	16.50	917,960	530,167	2.66	1.92	17.39	12.48
Connecticut.....	8,488,362	11.37	2,123,839	1,335,234	2.85	2.14	16.79	11.26
New York.....	91,232,042	15.21	17,392,274	9,936,662	2.90	1.95	16.69	9.67
New Jersey.....	15,244,819	10.55	3,457,325	2,039,938	2.39	1.80	14.77	9.94
Pennsylvania.....	45,589,937	8.67	12,828,645	7,306,692	2.44	1.71	12.69	7.69
South Atlantic division.....	42,586,762	4.81	8,630,711	5,139,291	0.98	0.68	4.96	4.15
Delaware.....	1,064,663	6.32	329,008	172,455	1.95	1.18	10.47	6.53
Maryland.....	10,091,521	9.68	1,910,663	1,395,284	1.83	1.49	10.37	9.30
District of Columbia.....	5,042,002	21.88	906,124	438,567	3.93	2.47	24.55	16.59
Virginia.....	7,451,365	4.50	1,577,347	889,862	0.95	0.59	4.61	4.03
West Virginia.....	3,650,973	4.66	1,284,991	730,967	1.68	1.17	6.65	5.01
North Carolina.....	3,223,703	1.99	718,225	383,709	0.44	0.27	2.20	1.50
South Carolina.....	3,098,682	2.69	460,260	367,259	0.41	0.37	2.37	2.72
Georgia.....	7,031,260	3.83	967,990	653,464	0.53	0.42	2.85	2.76
Florida.....	2,032,593	5.19	476,503	117,724	1.22	0.44	5.23	2.72
North Central division.....	209,885,467	9.39	62,815,531	37,170,186	2.81	2.14	12.56	9.09
Ohio.....	40,325,610	10.98	10,755,246	7,707,630	2.93	2.41	13.49	10.24
Indiana.....	18,260,426	8.33	5,900,233	4,504,407	2.69	2.28	11.67	8.79
Illinois.....	33,715,078	8.81	11,288,529	7,536,692	2.95	2.45	14.50	10.70
Michigan.....	17,415,454	8.32	5,446,416	3,112,468	2.60	1.90	12.75	8.59
Wisconsin.....	14,887,090	8.83	3,711,796	2,163,846	2.20	1.64	10.55	7.22
Minnesota.....	18,559,150	14.26	4,033,516	1,622,919	3.10	2.08	14.33	8.70
Iowa.....	16,285,305	8.52	6,477,256	4,347,119	3.39	2.68	13.13	10.21
Missouri.....	21,011,200	7.84	5,128,260	3,092,332	1.91	1.43	8.27	6.36
North Dakota.....	2,692,246	14.73	626,946		3.45		17.67	
South Dakota.....	3,240,705	9.86	1,173,757	183,257	3.57	1.36	15.06	13.36
Nebraska.....	9,779,968	9.23	3,301,119	1,079,966	3.12	2.39	13.74	10.71
Kansas.....	13,714,175	9.61	4,972,967	1,819,561	3.52	1.83	12.62	7.39
South Central division.....	43,976,319	4.03	9,869,449	4,679,768	0.94	0.52	4.39	3.41
Kentucky.....	8,388,509	4.51	2,026,552	1,162,944	1.12	0.71	5.03	3.98
Tennessee.....	6,364,411	3.60	1,300,351	786,088	0.85	0.51	3.29	2.70
Alabama.....	4,994,423	3.30	547,880	430,131	0.37	0.34	1.85	2.29
Mississippi.....	3,362,561	2.61	1,097,916	679,475	0.85	0.60	3.29	2.87
Louisiana.....	5,412,765	4.84	704,586	455,758	0.63	0.48	5.67	5.63
Texas.....	12,536,738	5.61	3,173,704	782,735	1.42	0.49	6.66	4.44
Arkansas.....	2,616,862	2.59	1,019,060	382,637	0.92	0.48	4.67	3.53
Western division.....	48,547,196	16.03	10,124,293	4,657,754	3.35	2.63	19.70	15.58
Montana.....	2,724,073	20.61	364,053	68,002	2.75	1.74	21.44	14.57
Wyoming.....	797,920	13.14	152,918	28,504	2.52	1.37	19.42	9.80
Colorado.....	6,349,025	15.40	1,681,379	589,127	4.08	3.03	25.67	20.85
New Mexico.....	576,532	3.75	79,186	28,973	0.55	0.24	4.66	6.09
Arizona.....	997,575	16.73	177,484	61,172	2.98	1.51	22.22	14.52
Utah.....	2,254,128	10.84	394,677	170,887	1.90	1.19	10.85	6.63
Nevada.....	1,047,368	22.89	162,597	212,164	3.55	3.41	22.01	23.79
Idaho.....	690,367	8.18	168,318	38,411	1.99	1.18	11.76	6.58
Washington.....	5,954,845	17.04	944,190	112,615	2.70	1.50	17.03	7.62
Oregon.....	3,475,705	11.08	880,869	316,885	2.81	1.81	13.90	8.46
California.....	23,679,658	19.60	5,119,997	3,031,014	4.24	3.51	23.08	18.77

(a) Amount expended for colleges, academies, normal schools, and other educational purposes not included.



# RECEIPTS AND EXPENDITURES.

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TABLE 5.—RECEIPTS AND EXPENDITURES OF THE NATIONAL GOVERNMENT, EXCLUSIVE OF POSTAL SERVICE:  
1890 AND 1880.

RECEIPTS.			EXPENDITURES.		
CLASSIFICATION.	Year ending June 30—		CLASSIFICATION.	Year ending June 30—	
	1890	1880		1890	1880
Total .....	\$103,081,713	\$360,782,293	Total .....	\$297,736,487	\$259,651,640
Internal revenue.....	142,606,706	135,264,386	Congress.....	6,498,052	5,082,046
Customs.....	229,668,584	198,159,676	Executive department .....	11,293,861	6,878,443
Sales of public lands .....	6,358,272	2,201,863	Judiciary.....	4,349,692	4,347,531
Tax on circulation of national banks .....	1,301,327	8,116,116	Foreign intercourse.....	1,648,277	1,093,955
Repayment of interest by Pacific railways .....	705,691	810,834	Improving harbors and rivers .....	11,737,438	8,518,674
Sinking fund for Pacific railways.....	1,812,565	805,180	Other expenses military establishments.....	32,845,400	31,948,387
Customs fees, fines, penalties, and forfeitures.....	1,299,325	1,533,969	Constructing new war vessels .....	6,831,803	.....
Fees, consular and lands .....	1,799,071	1,468,876	Other expenses naval establishments .....	15,174,403	15,686,672
Proceeds sales of government property.....	192,123	262,174	Indians .....	6,708,047	6,514,161
Profit on coinage of silver dollars.....	9,385,417	3,236,938	Pensions .....	106,936,855	50,059,280
Profit on other coinage.....	831,828	231,548	Construction of public buildings, including sites.....	4,377,950	3,480,449
Revenue District of Columbia.....	2,809,131	2,016,199	District of Columbia .....	5,677,420	3,699,856
Tax on sealskins.....	262,500	317,595	Interest on public debt.....	36,099,284	82,508,741
Fees on letters patent.....	1,347,621	776,108	Miscellaneous, including deficiency in postal revenue.....	47,558,005	39,833,445
Miscellaneous .....	2,671,552	5,581,731			

TABLE 6.—RECEIPTS AND EXPENDITURES ON ACCOUNT OF THE POSTAL SERVICE IN DETAIL: 1890 AND 1880.

RECEIPTS.					
CLASSIFICATION.	FISCAL YEAR ENDING JUNE 30—		CLASSIFICATION.	FISCAL YEAR ENDING JUNE 30—	
	1890	1880		1890	1880
Total.....	\$65,982,098	\$36,913,197	Postage stamps, stamped envelopes, letter sheets, wrappers, and postal cards.	\$57,651,725	\$31,494,120
Letter postage.....	108,725	78,753	Dead letters.....	12,311	6,507
Box rents and branch offices.....	2,257,506	1,423,302	Revenue from money order business.....	824,220	269,205
Fines and penalties.....	6,810	11,288	Miscellaneous.....	20,801	32,305
			Treasury grants.....	6,100,000	3,597,717
EXPENDITURES.					
Total.....	66,259,517	36,542,804	Postage stamps.....	155,871	89,184
Compensation of postmasters.....	13,758,816	7,718,784	Distribution of postage stamps.....	8,117	7,366
Compensation of clerks for post offices.....	6,521,403	3,569,466	Stamped envelopes, newspaper wrappers, and letter sheets.....	855,829	418,010
Packing boxes, etc.....	1,413		Distribution of stamped envelopes, newspaper wrappers, and letter sheets.....	15,360	15,254
Compensation of letter carriers, and incidental expenses.....	7,977,514	2,363,718	Postal cards.....	156,056	191,218
Printing facing slips, cards, labels, blanks, etc.....	5,355		Distribution of postal cards.....	7,221	6,999
Wrapping paper.....	49,899	20,000	Registered package tag, and official and dead letter envelopes.....	107,814	69,744
Twine.....	78,034	50,244	Ship, steamboat, and way letters.....	1,212	1,356
Postmarking and canceling stamps.....	33,295	12,000	Engraving, printing, and binding warrants and drafts.....	2,879	1,191
Letter balances, scales, and test weights.....	11,989	6,000	Miscellaneous, third assistant postmaster-general.....	90	
Rent, light, and fuel for first and second-class post offices.....	588,238	369,364	Advertising.....	17,269	27,742
Rent, light, and fuel for post offices of the third class.....	450,586		Miscellaneous, office of postmaster-general.....	923	1,485
Stationery for post offices.....	52,231	48,285	Foreign mail transportation.....	563,631	216,481
Miscellaneous, office first assistant postmaster-general, including office furniture.....	103,251	79,151	Balances due foreign countries.....	74,091	20,109
Inland mail transportation—railroads.....	19,236,085	8,509,491	Special delivery.....	141,562	
Inland mail transportation—railroads, special facilities, etc.....	292,972		Compensation of postmasters, readjusted under act March 3, 1883.....	16,198	
Inland mail transportation—star.....	5,341,290	6,962,502	Claim of Gardner B. Hubbard as railroad commissioner, act March 3, 1885.....	5,324	
Inland mail transportation—steamboats.....	445,113	794,149	Furniture for post offices.....		18,626
Transportation by postal cars.....	2,203,680	1,141,545	Compensation of route agents.....		1,116,846
Compensation of railway post office clerks.....	5,566,990	1,367,481	Compensation of mail route messengers.....		174,894
Compensation of mail messengers.....	977,112	671,468	Compensation of local agents.....		119,424
Mail locks and keys.....	8,831	3,767	Post route maps.....		41,946
Mail bags and catches.....	164,635	166,531	Fees to United States marshals, attorneys, clerks of court, and counsel.....		3,712
Repair shops for mail bags, etc.....	9,646		Stamps for Postal Union correspondence.....		1,000
Miscellaneous, second assistant postmaster-general.....	529		Laws and regulations post office department, 1879.....		916
Mail depreations and post office inspectors.....	192,569	145,355			

TABLE 7.—RECEIPTS AND EXPENDITURES, SCHOOLS INCLUDED, OF CITIES HAVING 50,000 OR MORE POPULATION : 1890. (a)

[The cities of New York, Philadelphia, St. Louis, Boston, Baltimore, San Francisco, New Orleans, and Richmond are practically independent of any county organizations, at least for financial purposes; thus subjecting each of these cities to certain expenditures, which would otherwise be borne by the county in which it is embraced, as in the case of other cities.]

CITIES.	RECEIPTS. Except from loans and invest- ments.	EXPENDITURES.				CITIES.	RECEIPTS. Except from loans and invest- ments.	EXPENDITURES.			
		Except for loans and investments.		Except for loans, in- vestments, new buildings, works, sites and grounds, waterworks, and charities.				Except for loans and investments.		Except for loans, in- vestments, new buildings, works, sites and grounds, waterworks, and charities.	
		Total.	Per capita.	Total. (b)	Per capita.			Total.	Per capita.	Total. (b)	Per capita.
Total .....	\$181,860,083	\$186,298,254	\$16.53	\$137,895,984	\$12.24	Albany, N. Y. ....	\$1,413,117	\$1,492,839	\$15.73	\$953,052	\$10.04
New York, N. Y. ....	35,011,295	37,218,857	24.56	25,543,159	16.86	Columbus, Ohio .....	1,242,583	2,135,751	24.23	768,420	8.72
Chicago, Ill. ....	15,346,536	15,176,276	13.80	12,027,831	10.94	Syracuse, N. Y. ....	888,942	1,203,012	13.65	755,479	8.57
Philadelphia, Pa. ....	15,145,450	13,714,670	13.10	11,152,528	10.65	Worcester, Mass. ....	1,520,654	1,416,677	16.73	942,442	11.13
Brooklyn, N. Y. ....	13,499,433	11,023,850	13.67	8,037,957	9.97	Toledo, Ohio .....	742,620	931,785	11.44	681,327	8.37
St. Louis, Mo. ....	6,917,198	6,525,944	14.45	5,290,386	11.71	Richmond, Va. ....	1,000,868	1,256,003	15.43	947,145	11.64
Boston, Mass. ....	13,451,464	14,635,254	32.63	11,512,352	25.74	New Haven, Conn. ....	981,629	921,017	11.33	684,113	8.41
Baltimore, Md. ....	5,970,295	6,091,761	14.02	5,067,297	11.66	Paterson, N. J. ....	635,712	658,539	8.41	594,951	7.59
San Francisco, Cal. ....	5,240,241	5,639,934	18.86	5,352,474	17.90	Lowell, Mass. ....	1,175,852	1,125,126	14.48	844,209	10.87
Cincinnati, Ohio. ....	5,244,158	5,357,115	18.04	3,224,918	10.86	Nashville, Tenn. ....	727,388	828,432	10.88	685,984	9.01
Cleveland, Ohio. ....	3,790,658	3,806,081	14.56	2,978,726	11.40	Scranton, Pa. ....	342,019	466,236	6.20	314,295	4.18
Buffalo, N. Y. ....	4,649,167	5,985,368	23.41	2,830,591	11.07	Fall River, Mass. ....	983,278	887,618	11.93	607,685	8.17
New Orleans, La. ....	2,936,003	2,093,170	8.65	2,014,516	8.44	Cambridge, Mass. ....	1,152,481	1,186,074	16.94	813,571	11.62
Pittsburg, Pa. ....	3,393,217	2,872,153	12.04	2,716,397	11.38	Atlanta, Ga. ....	953,557	1,032,317	15.75	685,450	10.46
Detroit, Mich. ....	3,083,166	3,419,969	16.61	2,136,783	10.38	Memphis, Tenn. ....	751,157	698,116	10.82	686,512	10.64
Milwaukee, Wis. ....	2,765,466	2,732,097	13.36	2,116,097	10.35	Wilmington, Del. ....	514,752	518,331	8.44	518,102	8.43
Newark, N. J. ....	3,176,649	2,721,389	14.96	2,537,348	13.95	Dayton, Ohio. ....	586,605	800,926	13.08	594,441	9.71
Minneapolis, Minn. ....	2,914,655	3,780,548	22.95	2,606,462	15.82	Troy, N. Y. ....	697,025	681,365	11.18	527,336	8.65
Jersey city, N. J. ....	2,611,849	2,011,460	12.52	1,931,974	11.86	Grand Rapids, Mich. ....	683,853	806,650	13.38	663,824	11.01
Louisville, Ky. ....	1,610,747	1,755,891	10.89	1,563,813	9.71	Reading, Pa. ....	277,463	297,244	5.07	230,052	3.92
Omaha, Neb. ....	2,006,532	1,990,873	14.17	1,083,216	7.71	Trenton, N. J. ....	568,403	531,275	9.25	515,321	8.97
Rochester, N. Y. ....	1,953,897	2,129,740	15.91	1,289,817	9.63	Lynn, Mass. ....	691,291	963,568	17.29	616,952	11.61
St. Paul, Minn. ....	3,872,295	5,202,664	39.07	2,037,038	15.67	Charleston, S. C. ....	709,015	733,909	13.35	652,937	11.88
Kansas city, Mo. ....	1,051,007	1,084,833	8.17	1,079,833	8.14	Hartford, Conn. ....	1,100,586	939,038	17.64	740,021	13.90
Providence, R. I. ....	2,270,990	2,263,235	17.13	1,612,669	12.20	St. Joseph, Mo. ....	474,233	546,258	10.44	544,263	10.40
Indianapolis, Ind. ....	784,189	977,137	9.27	889,719	8.44	Evansville, Ind. ....	343,794	473,091	9.32	466,832	9.20
Allgeheny, Pa. ....	913,037	1,073,962	10.20	838,634	7.96	Los Angeles, Cal. ....	770,179	1,088,195	21.59	886,090	17.58
						Des Moines, Iowa. ....	315,403	364,631	7.28	359,643	7.18

a Except Denver, Colo., Camden, N. J., and Lincoln, Neb., from which no satisfactory reports were received.

b This column includes, as nearly as practicable, only annual expenses of a permanent ordinary character common to all the cities.





